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The Pension Plan for Salaried Employees of Nakina Forest Products. Registration Number 1059161

**IN THE MATTER OF the Pension Benefits Act, R.S.O. 1990,
c. P.8, as amended (the "PBA");**

AND IN THE MATTER of a Notice of Intended Decision of the Superintendent of Financial Services to make an Order under section 69 of the PBA, respecting The Pension Plan for Salaried Employees of Nakina Forest Products. Registration Number 1059161

TO: Erlinda Gontier
Pension Analyst
Mackenzie Financial Corporation
180 Queen Street West
Toronto ON M5V 3K1

Administrator

AND TO: Jane Gericke
Plan Administrator
Nakina Forest Products Ltd.
470 Hadder Avenue
PO Box 22015
Thunder Bay, ON P7B 0A3

Employer

AND TO: Jayson Stoppel
Senior Vice President
BDO Canada Limited
1095 Barton Street
Thunder Bay ON P7B 5N3

Trustee in Bankruptcy

NOTICE OF INTENDED DECISION

I INTEND TO MAKE AN ORDER under section 69 of the PBA that The Pension Plan for the Salaried Employees of Nakina Forest Products., Registration Number 1059161 (the "Plan") be wound up effective January 16, 2012.

I INTEND TO MAKE THE ORDER FOR THE FOLLOWING REASONS:

There was a cessation or suspension of employer contributions to the pension fund.

The employer is bankrupt within the meaning of the Bankruptcy and Insolvency Act (Canada).

Such further and other reasons as may come to my attention.

YOU ARE ENTITLED TO A HEARING by the Financial Services Tribunal (the "Tribunal") pursuant to section 89(6) of the PBA. To request a hearing, you must deliver to the Tribunal a written notice that you require a hearing, within thirty (30) days after this Notice of Intended Decision is served on you. **1**

YOUR WRITTEN NOTICE must be delivered to:

Financial Services Tribunal
5160 Yonge Street
14th Floor
Toronto, Ontario
M2N 6L9

Attention: The Registrar

FOR FURTHER INFORMATION on a Form for the written notice, please see the Tribunal website at www.fstontario.ca or contact the Registrar of the Tribunal by phone at 416-590-7294, toll free at 1-800-668-0128, ext. 7294, or by fax at 416-226-7750.

If you fail to request a hearing within thirty (30) days, I may carry out the intended decision as described in this notice.

DATED at Toronto, Ontario, this 27th day of April, 2012.

K. David Gordon
Deputy Superintendent, Pensions

1 NOTE - Pursuant to section 112 of the PBA any Notice, Order or other document is sufficiently given, served or delivered if delivered personally or sent by regular mail and any document sent by regular mail shall be deemed to be given, served or delivered on the fifth day after the date of mailing.